



State Ethics Commission of Georgia

ADVISORY OPINION NO. 1988-19
August 5, 1988

SUBJECT: DISCLOSURE REPORTS

ADVISORY OPINION

Deferred Payment of Expenses. Campaign expenses are incurred when anything of value is received by or on behalf of a candidate or campaign committee which may influence an election and are required to be reported as expenditures on the disclosure report for the time period when anything of value is received.

Expenses Incurred Through Third Parties. Campaign expenses incurred by a candidate or campaign committee, or on behalf of a candidate or campaign committee, through a third party such as an advertising agency or campaign service, whether by cash or deferred payment method, must be reported as expenditures made by the candidate or campaign committee when incurred prior to the reporting date.